

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that on January 31, 2008, the attached **Defendants Michael J. Hanson and Ernie J. Kindt's Brief in Support of Motion *in Limine* to Exclude all Opinion Testimony Related to Evidence of Insolvency** was electronically filed with the Clerk of the Court using its CM/ECF system, which will send notification of such filing(s) to the following counsel of record:

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